

1 **INSTRUCTIONAL EXPENSES**

2 **REQUIREMENTS**

3 2009 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Mark B. Madsen**

6 House Sponsor: \_\_\_\_\_

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8 **LONG TITLE**

9 **General Description:**

10 This bill requires school districts to spend a certain portion of general fund expenditures  
11 on instructional expenditures.

12 **Highlighted Provisions:**

13 This bill:

14 ▶ requires each school district to spend at least 65% of its general fund expenditures  
15 on instructional expenditures, with certain exceptions;

16 ▶ provides for waivers of the expenditure standards from the State Board of  
17 Education; and

18 ▶ defines terms.

19 **Monies Appropriated in this Bill:**

20 None

21 **Other Special Clauses:**

22 None

23 **Utah Code Sections Affected:**

24 ENACTS:

25 **53A-3-404.5**, Utah Code Annotated 1953

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27 *Be it enacted by the Legislature of the state of Utah:*



Section 1. Section **53A-3-404.5** is enacted to read:

**53A-3-404.5. Instructional expenditures standards.**

(1) As used in this section:

(a) "General fund expenditures" means expenditures accounted for in a school district's general fund, as defined in the U.S. Department of Education publication, "Financial Accounting for Local and State School Systems."

(b) "Instructional expenditures" means expenditures for instruction as defined in the U.S. Department of Education publication, "Financial Accounting for Local and State School Systems."

(2) (a) Each school district shall spend at least 65% of its general fund expenditures on instructional expenditures.

(b) If a school district's instructional expenditures in fiscal year 2008-09 are less than 65% of its general fund expenditures, the school district shall increase instructional expenditures as a percent of general fund expenditures by two percentage points per year beginning in fiscal year 2009-10.

(3) (a) A school district that is unable to meet the expenditure standards established under Subsection (2) may apply to the State Board of Education for a waiver. The waiver request shall specify:

(i) the reasons why the school district is unable to meet the expenditure standards; and

(ii) actions the school district will take to meet the expenditure standards in the following year.

(b) The State Board of Education shall grant or deny the waiver request within 60 days of receiving the request.

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**Legislative Review Note**

**as of 2-5-09 1:11 PM**

**Office of Legislative Research and General Counsel**

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**S.B. 241 - Instructional Expenses Requirements**

**Fiscal Note**

2009 General Session

State of Utah

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**State Impact**

Enactment of this bill will not require additional appropriations.

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**Individual, Business and/or Local Impact**

School districts that do not meet the minimum instructional expenditure threshold outlined in the bill will need to adjust their general fund expenditures to meet this target, or apply for a waiver from the State Board of Education. In FY 2008, approximately 8 school districts did not meet this minimum instructional expenditure threshold.

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